

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

HSIU-YING HSU and JIAN-CI
“JASON” HO,

Petitioners,

v.

UNITED STATES OF AMERICA,
Respondent.

Case No. 17-cv-06696 NC

Case No. 17-cv-06697 NC

Case No. 17-cv-06698 NC

**ORDER GRANTING
STIPULATIONS ENFORCING
SUMMONSES**

Pursuant to the Stipulation of the parties, and for good cause shown, it is hereby
ORDERED as follows in each of these three related cases:

1. The United States has established a prima facie case under *United States v. Powell*, 379 U.S. 48 (1964) for enforcement of the Summonses, and Petitioners have not rebutted the government’s prima facia showing. Accordingly, the Summonses are hereby enforced.

2. Petitioners are ordered to appear before Revenue Agent James Oertel, or any other proper officer or employee of the IRS, at a time mutually agreed to by Revenue Agent Oertel or his designee, Petitioners and counsel for Petitioners prior to May 1, 2019, and produce the documents not previously provided by Petitioners or their counsel, and give the testimony called for by the terms of the Summonses. The place for Petitioners’

1 appearances shall be the courthouse of the United States District Court for the Northern
2 District of California, the offices of the United States Attorney, or any other such place the
3 parties agree to in advance.

4 3. The Clerk of Court is ordered to administratively terminate these three cases,
5 as there is no longer a ripe controversy to adjudicate. The Court expressly retains
6 jurisdiction to enforce the disputed summonses through June 1, 2019, or further Court
7 order. Any party may file an administrative motion asking to reopen one or more of the
8 three cases.

9 **IT IS SO ORDERED.**

10
11 Dated: December 20, 2018



NATHANAEL M. COUSINS
United States Magistrate Judge